MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR): (a) and (b). A few cases of tax evasion by financing companies in this manner have come to the notice of the Income-tax Department in the course of investigations in a few cases of Tamil Nadu and Kerala.

Enquiries have revealed that the amount of the money advanced and the rate of interest charged by the financing companies from the hirers and other charges like documentation charges, writer's charges and penalty for belated payments of instalments are not fully recorded in the account books.

(c) Whenever tax evasion in any case comes to the notice of the Income-tax Department, appropriate action is taken to bring the undisclosed income to tax. Penalty and prosecution proceedings are also initiated, if called for.

[*Translation*]

Assistance from Supreme Court Legal Aid Committee

785. SHRI RAM TAHAL CHOUDHARY: Will the Minster of LAW, JUSTICE AND COMPANY AFFAIRS be pleased to state:

(a) the norms laid down for taking assistance from the Supreme Court Legal Aid Committee; and

(b) the number of persons benefited under this scheme during the last three years?

THE MINISTER OF STATE IN THE MINISTRY OF PARLIAMENTARY AFFAIRS AND MINISTER OF STATE IN THE MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS, (SHRI RANGARAJAN KUMARAMANGALAM): (a) the following norms have been prescribed for obtaining assistance from the Supreme Court Legal Aid Committee:-

I. A person whose income from all sources does not exceed Rs. 12,000/- (Rupees twelve thousand only) per annum; provided that this income ceiling, in appropriate cases, may be relaxed by the President of the Supreme Court Legal Aid Committee, within reasonable limits.

The limitation as to annual income does not apply in cases of disputes where one of the parties belongs to Scheduled Castes, Scheduled Tribes, Vimukta Jatis and Nomadic Tribes or is a woman or a child.

II. Legal Aid may be granted in any individual case or in any case of Public Interest Litigation recommended by the Chairman of the Committee for Implementing Legal Aid Schemes.

III. The Committee may also grant legal-aid-

(i) in a case of great public importance; or

(ii) in a test case, the decision of which is likely to affect cases of numerous other persons belonging to the weaker sections of the community; or

(iii) in any case, which for reasons to be recorded in writing, is considered by the President of the Supreme Court Legal Aid Committee to be deserving of legal aid even where the income eligibility test is not satisfied.

(b) Legal-Aid assistance has been provided to 2098 persons as per break-up given below:-

Year	*No. of beneficiaries*
1989	692
1990	689
1991	717
Total	2098

[*English*]

Attachment of Properties of Assessees having Tax dues

786. SHRI SOMJIBHAI DAMOR: Will the Minster of FINANCE be pleased to state:

(a) whether the rules framed under the Central Excise and Salt Act, 1944 empower the Government to attach properties of assesses against whom the Government have tax demands irrespective of stage of such demands as to under adjudication/under appeal;

(b) whether these provisions are strictly enforced against each assessee uniformly;

(c) if so, the details thereof; and

(d) if not, the reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR): (a) Rule 230 of the Central Excise Rules empowers the Government to detain excisable goods and materials, plant, machinery etc. Under section 11 of the Central Excises and Salt Act, 1944, the dues can be recovered by attachment and sale of excisable goods.

(b) to (d). As detention of plant and machinery etc. may result in closure of factories, loss of jobs and social misery, usually persuasive action is preferred to such coercive measures.

[*Translation*]

Refund of Balance of CCS Amount to Exporters

787. SHRI DEVI BUX SINGH:
SHRI RATILAL VARMA:

Will the Minster of COMMERCE be pleased to state:

(a) whether the Government have received any memorandum from Delhi Export Association for making improvements in economic policies;

(b) if so, the details thereof and the action taken thereon;

(c) whether the Government have re-